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September 16, 2004

HAND DELIVER

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

Re: The Berkshire Gas Company, D.T.E. 04-13

Dear Secretary Cottrell:

Enclosed please find the response of The Berkshire Gas Company to the Second Set of Information Requests of the Department of Telecommunications and Energy for filing in the above-referenced proceeding.

Please call me if you have any questions with respect to this matter.

Thank you for your consideration.

Very truly yours,

BROWN RUDNICK BERLACK ISRAELS LLP

By: _____
James M. Avery

JMA/cdw

Enclosure

cc: Jody M. Stiefel, Esq., Hearing Office (w/4 enc via hand delivery)
Glenn Shippee, Rates and Revenue Requirements Division (w/2 enc via hand delivery)
Wilner Borgella, Jr., Esq., Assistant Attorney General (w/2 enc via hand delivery)
Karen L. Zink, President, COO and Treasurer (w/enc)
Richard E. Nasman, Director of Operations (w/enc)

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